



Iowa Department of Revenue

Director: Mark R. Schuling
Hoover State Office Building
Des Moines, Iowa 50319
www.state.ia.us/tax

July 3, 2006

eFile & Pay for Iowa Motor Fuel Tax – Suppliers, Restrictive Suppliers, Importers, and Blenders

Important: Please make sure all persons who handle returns, schedules and/or payments of Iowa fuel tax are aware of all the items in this letter.

Based on a review of your returns and schedules filed this past year, you will be required to file your schedules electronically for the license number listed above. This is tentatively now scheduled to be available in September 2006. The new eFile & Pay system will allow you to file your return, your supporting schedules and your payment electronically. Electronic payment of the tax due, which is already required, will switch to the new online eFile and Pay system in September for direct debit transactions. ACH Credit electronic payment will also be allowed.

- Persons with 100,000 gallons of fuel or more per month will be required by rule to file their schedules and pay electronically in September 2006. There will be two options. These are scheduled to be available early in September 2006. Thus the August 2006 returns due in September 2006 will be required to be filed through Iowa eFile & Pay. The two options are:
 - EDI (a specific standard which follows ANSI ASC X12 V4030 EDI Standards). The Iowa EDI implementation guide is available on the department's website www.state.ia.us/tax. Many companies already use this standard. The fields required are set forth in the implementation guide. If you are interested in EDI, please contact Scott Fitzgerald at 515-242-6033.
 - Schedule Upload – For those persons not utilizing EDI, this feature allows the ability to use spreadsheets such as excel or mainframe system to upload your schedules directly to the department electronically. More details on this procedure will be provided later, but if you want to know more about it, please contact us. If you do not have any computer spreadsheet at the present time, the department can provide you an excel template which can be used to submit your detailed schedule information. You do not have to use the department template. The new eFile & Pay system is flexible to allow you to utilize your present system. If you would like the department excel template or more information on the schedule upload process, please contact Julie Stokke at 515-281-6447.
- Schedule Upload fields required are as follows:
 - Schedule Code
 - Product Code

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- Carrier Name
- Carrier FEIN
- Mode
- IRS Terminal Code/License Number
- Seller Name
- Seller FEIN
- Origin State
- Purchaser Name
- Purchaser FEIN
- Destination State
- Transaction Date
- Bill of Lading / Invoice Number
- Gross Gallons
- Various optional fields will also be requested such as origin and destination address, city and zipcode

Schedules need to be saved in your office and be available for review as requested. You are required to file and pay through this eFile & Pay system. If you have no activity, you are still required to file.

BEN letter – You will receive a BEN letter from the department in the next week. Please keep for your records for use in September.

More information will be provided as we move closer to the implementation date.

Motor Fuel eFile & Pay will be available July 6, 2006 for filers which handle less than 100,000 gallons of fuel a month. Your system will not be available until September 2006.

Please continue to file your April, May, June and July returns, schedules and payments as you presently are.

No preprinted paper returns or schedules will be sent for the July 2006 tax period. A blank return and schedule are available on our website at www.state.is.us/tax under Businesses, Motor Fuel, Forms. Please enter your license number, tax period, and full company name and address on the form to ensure proper processing.

Reminder: Iowa motor fuel tax rate, on gasoline only, rose on July 1, 2006 from the current 20.7 cents per gallon to 21 cents per gallon. All other fuel tax rates will remain the same.

New gasoline tax rate	21 cents per gallon
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Ethanol blended gasoline tax rate (No Change)	19 cents per gallon
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If any questions, please contact 515-281-6447 or 515-242-6033.